

**U.S. DISTRICT COURT**  
**DISTRICT OF PUERTO RICO**

EMINENCE CORPORATION OF  
MARYLAND

Plaintiff,

v.

HON. PEDRO PIERLUISI URRUTIA  
GOVERNOR OF PUERTO RICO,  
INDISPENSABLE PARTY,  
DEPARTMENT OF DEVELOPMENT OF  
ECONOMIC AND COMMERCE OF  
PUERTO RICO (P.R.) U.S.A  
(DEDC), U.S.A.,  
HON. MANUEL CIDRE MIRANDA,  
DEVELOPMENT AND COMMERCE OF  
PUERTO, SECRETARY OF THE DDEC  
OF P.R, U.S.A,  
CARLA RICO(P.R.), U.S.A. (DDEC),  
CARLA CARDONA FIGUEROA ESQ.  
CONTRACTOR OF THE DDEC AND  
THE TOURISM OFFICE OF P.R.U.S.A.  
JOSE SANCHEZ ACOSTA , ESQ.,  
DIRECTOR OF THE FILM OFFICE OF  
THE DDEC,  
HON NELSON PEREZ MENDEZ  
ACTING SECRETARY OF THE PR  
TREASURY DEPARTMENT,  
INDISPENSABLE PARTY,  
MR LUIS RIVERA DIRECTOR OF  
INCENTIVES OF THE TREASURY  
DEPARTMENT OF P.R.,  
INDISPENSABLE PARTY  
Defendants.

Case No.:

**COMPLAINT FOR BREACH OF  
CONTRACT AND DAMAGES**

**TRIAL BY JURY**

## **COMPLAINT**

COMES NOW Plaintiff EMINENCE CORPORATION OF MARYLAND U.S.A.,

1. All the Defendants have committed Breach of Contract and Damages to the Plaintiff, Eminence of Maryland, U.S.A.
2. Hon. Pedro Pierluisi Urrutia, Governor of P.R., is discriminating against the Plaintiff Eminence Corporation for political prohibited discrimination. He also breached a contract with the plaintiff.
3. Defendant, Hon. Manuel Cidre Miranda, is the Secretary of the Department of the Economic Development and Commerce of Puerto Rico and breached the contract against Eminence. Hon. Cidre is discriminating against the Plaintiff Eminence Corp. and its officer for political reasons.

## **LEGAL ALEGATIONS**

1. Hiram Vazque Botet, granted by the CPA College of P.R. the degree of Peer Review, made the Independent Audit Report and was paid by the Plaintiff Eminence the amount of \$25,000.
2. Hon. Manuel Cidre Miranda is a political trust position appointee of Governor Hon. Pedro Pierluisi Urrutia. Both are discriminating politically against Eminence and the Officers of Eminence and have breached the contract thereby refusing to issue the document to sell the Tax

Credit.

3. Jose Sanchez Acosta Esq., Director of the Film Office, is also politically discriminating against Plaintiff Eminence and the officers of Eminence and breached the contract object of this case.
3. Defendant Nelson Pares Mendez, P.R.U.S.A. Acting Treasury Department is not even trying to stop the political discrimination of Governor Hon. Pedro Pierluisi Urrutia against the Plaintiff Eminence and is also promoting the political discrimination of Secretary Hon. Cidre Miranda He is also breaching the contract.
4. Defendant Contractor of the DDEC and of the Tourism Office of P.R., Carla Cardona Figueroa, is politically discriminating against Plaintiff Eminence and its officers and breached the contract of this case.
5. Defendant Mr. Luis Rivera, Director of Incentives of the P.R. Treasury Department is also politically discriminating against Plaintiff Eminence and the Officers of Eminence and breached the contract of this case.

### **LEGAL ARGUMENTS**

Independent Auditor CPA Hiram Vazquez Botet, drafted and filed on time the Independent Audit for issuance of the relevant documents to sell in the market the Film Tax Credit for the film Hollywood Deal. CPA Hiram Vazquez Botet filed the Independent Audit Report in the Departments of Treasury and in the Department of Economic Development and

Commerce of P.R. The documents were NOT issued, and the Film Tax CREDIT has not been able to be sold in the Market. Independent Auditor used the services of an On Set Accountant CPA. The movie Hollywood Deal was produced and Premiere in Plaza las Americas on December 2023 and in 23 o t h e r theatres.

It is not explainable why the relevant documents have not been issued by the Film Office of the DDEC FOR THE film Hollywood deal. The Independent Auditor CPA Hiram Vazquez Botet made and filed on time the Audit Independent Audit Report. Additionally, the Independent Auditor CPA Hiram Vazquez Botet has the degree of Peer Review granted by the P.R. CPA College.

CPA Hiram Vazquez Botet has been doing the Independent Auditor Reports since the Governors and Governess Honorables (Non) Pedro Rossello, Non. Sila Calderón, Hon. Anibal Acevedo Vila, Hon. Luis Fortuno, Hon. Wanda Vazquez, Hon. Alejandro García Padilla and Hon. Pedro Pierlusi Urrutia.

The part time attorney, Miguel Pagán, who now is a part time a Screenwriter, a part time Co-Script Writer and part time executive Producer on the Filming Set, had a conversation with Hon. Pedro Pierlusi Urrutia explaining the debt to Plaintiff Eminence Corporation of Maryland U.S.A., the payments made to the Independent Auditor for his fees as Independent Audit Report for the film in the amount of Twenty Five Thousand Dollars (\$25,000 for the film Hollywood Deal and also the payment of around Thirty Six Thousand Dollars(\$39,000) that was the Government of Puerto Rico fees for granting the first step in the Incentives Procedures. The Hon. Pedro Pierlusi Urrutia requested me to send him a detailed communication about this matter. Eminence Corporation of Maryland U.S.A by way of the subscribing attorney, sent Governor Pedro Pierlusi Urrutia a very detailed communication as requested by the Hon. Pedro Pierlusi Urrutia. The

communication was sent by our messenger and received by the Governor's personal secretary. It was informed that the long letter received as indicted, was referred by the Governorship Secretary to an attorney named Esq. Yolanda Diaz Rivera, who indicated to the Officers of Plaintiff Eminence Corporation of Maryland U.S.A that “she does NOT know anything related about movie industry matters” To our surprise we were informed that she worked in the DDEC and that she was obviously directed by her boss Defendant Secretary Manuel Cidre Miranda. Plaintiff Eminence Corporation of Maryland U.S.A, surprisingly received from both Attorney Yolanda Diaz Rivera Esq. and from the Governorship Secretary Noelia Garcia Berdales a letterer suddenly changing their mind answering in an arrogant manner that another Independent Audit Report “has to be done”. Plaintiff insisted that the Law does MANDATES by LAW only ONE INDEPENDENT AUDIT REPORT. In addition, the Officers of Plaintiff Eminence Corporation of Maryland U.S.A. argued with both, that the Puerto Rico Incentives Law only permits ONE INDEPENDENT AUDIT REPORT. Mrs. Noelia Garcia was accompanied with one of the donors replied that they will make another Independent Audit Report, without mentioning whom will be the new Independent Audit Reporter and/or Independent Auditor.

One of the accountants of Independent Audit reporter CPA Hiram Vazquez Botet, indicated to us that they are under the pressure of the lack of sending for reports by the Film Office of the DDEC of PR. The feeling of the officers of Plaintiff Eminence Corporation of Maryland U.S.A. was and is that obviously everything that of the Defendants are doing is under political motivation, specially towards our films that are in English, with Spanish subtitles , with star casting of American, International and some famous Local Stars that most of them are Statehooders. The film Director Sanchez Acosta only favors Spanish movies. Our films are NOT bla — bla Cinema Arts films. They are action-thrillers with outstanding stars. Including among others: Tatum O’ Neal

(Academy Oscar winner), Tom Berenger Nominated for the Oscar for the film Platoon, James Brolin, Globe winner for the film Reagan.

James Brolin was the husband of the Oscar Superstar Barbra Streisand. Other stars include Terminator Girl 3 Kristanna Loken, Sean Patrich Flanery (Dark Power, Bondock Saints), Chris Carmack (Nashville famous television series), Tara Reid (Attraction to Paris, American Pie, Scharknado). Also Dina de Laurentiis, daughter of famous International Producer and Director Dino de Lurentiis (King Kong, Mambo )starring Silvana Mangano, Barrabas starring Anthony Quin, Silvana Mangano and Katy Jurado, Christopher Atkins(Blue Lagoon) among others. In Attraction to Paris Local Stars Alida Arizmendi and Juan de Vega. In Attraction to Paris and Hollywood Deal Zach Peladeau, Local Stars Braulio de Catillo Jr., Juan de Vega and Alida Arizmendi. In Dark Power Alida Arizmendi and Lydia Echevarria among others. In Dark Power Local Stars. In attraction to Paris in the cast was Olivia Jordan who was Miss U.S.A. and second in Miss Universe, also, French Canadien Zack Pladeau.

The Directors of Plaintiff Eminence Films were Brent Huff (American), John Milton Branton (Canadien ), Jesus del Cerro (from Madrid, Spain) Jorge Antares (Local but born in Chicago U.S.A.) Juan de Antares was also an actor in the Hollywood Deal.

The music of movies of Plaintiff Eminence of Maryland U.S.A. has been played or interpreted by the Republic of Cheslovaquia Philarmonic, the Budapest symphony Orchestra, by the Band of Tammy Rae Brown, who also composed the theme song and sang the same with his ten (10) musicians' band. The composer of the film Hollywood Deal was an American composer. The Composer of the film Attraction to Paris was American.

This case is for a violation or breach of contract by all defendants of a Grant Issued by the Department of Economic development of Puerto Rico on October 10, 2020, for making a movie called

Hollywood Deal.

**Certification of Notice:**

It is hereby certified that notice of this Complaint has been sent to all the Defendants who are Hon. Pedro Pierluisi Urrutia. La Fortaleza Governor Mansion, Hon. Manuel Cidre Miranda Secretary of the Economic Development and Commerce Department. Franklin Roosevelt Avenue, Hato Rey, San Juan Puerto Rico 00918, Hon. Nelson Perez Mendez P.R. Secretary of the Treasury, Stop 1 San Juan Puerto Rico U.S.A. 00901, Jose Sanchez Acosta, Director of the Film Office, Department of Economic Development and Commerce, Franklin Delano Roosevelt Hato Rey San Juan 00918, Mr. Luis Rivera Director of Incentives, Department of the Treasury of Puerto Rico Stop. 1, Intendente Ramirez Building San Juan Puerto Rico U.S.A 00901 and Contractor Carla Cardona Figueroa Esq. Film Office of the Economic Development Department and Commerce, Franklin De Roosevelt Ave. San Juan P.R. 00918 and Contractor Carla Cardona Figueroa, Esq. Tourism Office, La marina Sector, Old San Juan, Puerto Rico U.S.A. 00901.

**PRAYER OF RELIEF:**

The Plaintiff Eminence Corporation of Maryland U.S.A. respectfully request from the Honorable Federal District Court to:

1. Grant this complaint of Breach of Contract and Damages to the Plaintiff Eminence Corporation of Maryland U.S.A. in the amount of ONE MILLION, SEVEN HUNDRED VENTY SIX TWENTY EIGHT SIX , SIX HUNDRED EIGHTY ONE DOLLARS AND NINETY CENTS (\$1,726,681.90) in conformity with the Independent Audit Report of CPA Hiram Vazquez Botet, who has Peer Review granted from the CPA College of P.R.U.S.A.
2. Grant by the Jury damages to Plaintiff Eminence Corporation of Maryland U.S.A. FOR BREACH OF CONTRACT in the amount of ONE MILLION DOLLARS (\$1,000,000.00)



3. Grant Punitive damages of ONE MILLION (\$1,000,000.00) to each of the Officers of Plaintiff Eminence Corporation of Maryland U.S.A.
4. Grant Attorney's fees and Costs to the Plaintiff Eminence Corporation of Maryland U.S.A.
5. Order the Defendants to provide or furnish immediately the relevant documents to sell the tax credit issued by Manuel Laboy of Hollywood Deal movie to Eminence Corp in \$1,726,681.90. In the previous movie Attraction to Paris our Tax Credit as was sold last time to Plaza Las Americas, and a former secretary of Puerto Rico during the administration of former Governor Hon. Luis Fortuno and others.
6. Grant as correct the payment to Eminence Corp Thirty NINE thousand dollars as payment to the obtaining the Film tax Credit fee when Governess Hon. Wanda Vazquez was the governess.
7. GRANT the payment to Eminence Corp. according to the Law of TWENTY FIVE THOUSANDS DOLLARS FOR THE INDEPENDENT AUDIT REPORT OF CPA HIRAM VAZQUEZ BOTET IN THE SUM OF \$25,000.(Twenty five thousand dollars)

Respectfully submitted, April 24, 2024, in San Juan Puerto Rico.

*s/ Jose R. Pérez-Hernández*

**JOSE R. PEREZ-HERNANDEZ,**

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